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8   UNITED STATES DISTRICT COURT

9   FOR THE EASTERN DISTRICT OF CALIFORNIA

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11   ABE ALIZADEH,   No. 2:23-mc-00122-DAD-AC

12   Plaintiff,

13   v.   ORDER ADOPTING FINDINGS AND
                                                  RECOMMENDATIONS
14   MUFG UNION BANK, N.A., et al.,
                                                  (Doc. No. 1, 14)
15   Defendants.

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17   On March 17, 2023, plaintiff initiated this action by filing a motion to quash a service of

18   summons issued by the United States Internal Revenue Service ("IRS") to plaintiff's bank,

19   MUFG Union Bank. (Doc. No. 1.) This matter was referred to a United States Magistrate Judge

20   pursuant to 28 U.S.C. § 636(b)(1)(B) and Local Rule 302.

21   On May 30, 2023, the assigned magistrate judge issued findings and recommendations

22   recommending that plaintiff's motion to quash be denied and that this case be closed "because

23   plaintiff lacks standing and the court lacks jurisdiction to quash the summons." (Doc. No. 14 at 1,

24   4.) The pending findings and recommendations were served on the parties and contained notice

25   that any objections thereto were to be filed within twenty-one (21) days after service. (*Id.* at 4.)

26   To date, no objections have been filed, and the time in which to do so has now passed.

27   In accordance with the provisions of 28 U.S.C. § 636(b)(1)(B) and Local Rule 304, this

28   court has conducted a *de novo* review of the case. Having carefully reviewed the entire file, the

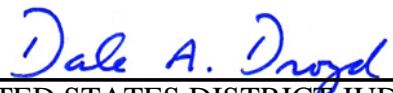   1

1 court finds the findings and recommendations to be supported by the record and by proper

2 analysis.

3   Accordingly,

4   1.   The findings and recommendations issued on May 30, 2023 (Doc. No. 14) are

5   adopted in full;

6   2.   Plaintiff's motion to quash (Doc. No. 1) is denied; and

7   3.   The Clerk of the Court is directed to close this case.

8   IT IS SO ORDERED.

9 Dated: **July 12, 2023**

10   UNITED STATES DISTRICT JUDGE

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